

ABSTRACT OF THE DISCLOSURE

An aspect of the present invention includes a first MOSFET having a first gate electrode formed on a first semiconductor layer in a first region of a semiconductor substrate, a first channel region formed immediately below the first gate electrode in the first semiconductor layer, a first diffusion layer constituting source/drain regions formed at both the sides of the first channel region in the first semiconductor layer, a first epitaxial layer formed on the first diffusion layer, and a first silicide layer formed on the first epitaxial layer, and a second MOSFET having a second gate electrode formed on a second semiconductor layer in a second region of the semiconductor substrate, a second channel region formed immediately below the second gate electrode in the second semiconductor layer, a second diffusion layer constituting source/drain regions formed at both the sides of the second channel region in the second semiconductor layer, and a second silicide layer formed on the second diffusion layer.